Attorney Docket No. P11845 (27943-00392USPT)

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Applicant:

Subrata Mukherjee

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Serial No:

09/641,437

Examiner:

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For:

August 17, 2000

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SYSTEM AND METHOD FOR CALL TRANSFER IN PACKET SWITCHED LOCAL

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Date:

December 23, 2003

Farmel 5. Newton

Pamela S. Newton

Dear Sir:

TRANSMITTAL OF ASSOCIATE POWER OF ATTORNEY

Please file the enclosed Associate Power of Attorney for the above-referenced application as authorized by the following documents:

- Associate Power of Attorney given to the practitioners of Customer Number 27045 for a list of patent applications/patents (1 page);
- Spreadsheet containing a list of patent applications/patents in order of application number on which this application number is listed (4 pages).

Sincerely,

John C. Han, Reg. No. 41,403

Practitioner under Customer Number 27045